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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Richmond Division)**

IN RE:)	
)	
CIRCUIT CITY STORES, INC.,)	Case No. 08-35653 (KRH)
<i>et al.</i>)	(Chapter 11)
)	
Debtors.)	Jointly Administered

**RESPONSE OF SAMSUNG ELECTRONICS AMERICA, INC. TO DEBTORS' (I)
FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(b)(9) CLAIMS AND (II)
MOTION FOR A WAIVER OF THE REQUIREMENT THAT THE FIRST HEARING
ON ANY RESPONSE PROCEED AS A STATUS CONFERENCE**

Samsung Electronics America, Inc. ("Samsung"), by and through undersigned counsel, pursuant to the Order Establishing Omnibus Procedures and Approving the Form and Manner of Notice of Omnibus Objections, hereby files its response to the Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference, and states as follows:

1. The Objection. On October 13, 2009, the Debtors¹ filed their (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference (the "Objection").

2. The Claimant and its Claim. Samsung is in the business of marketing and selling consumer electronics and household appliances (collectively, "Goods"). Prior to the Petition Date, Samsung had an ongoing business relationship with the debtor, Circuit City Stores, Inc. ("Circuit City"), pursuant to which Samsung sold Goods to Circuit City in the ordinary course of Circuit City's business. Certain of the Goods were received by Circuit City within twenty days before the Petition Date valued in the sum of \$19,262,466.96, for which Samsung did not receive payment. On December 18, 2009, Samsung timely submitted its Section 503(b)(9) administrative expenses ("Section 503(b)(9) Expenses") in the amount of \$19,262,466.96 in the form and manner requested by the Debtors and approved by the Court in the Order Granting the Motion of Debtors for Order Establishing Bar Date For Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007. The Debtors' claims agent assigned Claim No. 1425 to Samsung's Section 503(b)(9) Expenses.

3. Statement in response to Objection. See Samsung's Memorandum of Law In Opposition to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference.

4. Documentation of the Claim. The original form of Samsung's Section 503(b)(9)

¹ All capitalized terms shall have the meaning described in Samsung's Brief in Opposition to the Objection, which has been filed in conjunction with this Response.

Expenses is held by the Debtors' claims agent. Due to the size of document, a copy is not attached to this Response. However, additional copies are available by contacting Samsung's counsel at the address or telephone number listed below.

5. Identification of the person with the most knowledge of relevant facts. The Debtors do not include any documentation regarding the preference transfers allegedly received by Samsung. Samsung has served discovery on the Debtors, but cannot presently identify a person with knowledge of relevant facts. In the event the Debtors allege specific facts surrounding the alleged preferential transfer, Samsung, upon request, will supplement its response to identify the person with the most knowledge of the relevant facts.

6. Claimant's address and/or designated representative. Moreover, to facilitate resolution of the Objection, Samsung designates Michael I. Goldberg, Esq. as its representative with authority to reconcile, settle or otherwise resolve the Objection on behalf of Samsung:

Michael I. Goldberg, Esq.
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WHEREFORE, Samsung respectfully requests that the Court overrule the Objection and grant such other relief as the Court deems just and proper.

Dated: November 4, 2009

Respectfully submitted,
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By: /s/ Mona M. Murphy
Mona M. Murphy, Esq. VSB No. 21589

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 4th day of November, 2009, a copy of the foregoing Response of Samsung Electronics America, Inc. To Debtors' (I) Fifty-Second Omnibus Objection To Certain 503(b)(9) Claims And (II) Motion For A Waiver Of The Requirement That The First Hearing On Any Response Proceed As A Status Conference was sent to the United States Trustee, counsel for the Debtors, counsel for the unsecured creditors committee, and all creditors and parties-in-interest who are included in the United States Bankruptcy Court's ECF e-mail notification system for this case, by virtue the electronic filing of same.

/s/ Mona M. Murphy